

Industry Circular



Internal Revenue Service

Alcohol and Tobacco Tax Division
Washington, D.C. 20224

Industry Circular No. 69-18

August 19, 1969

USE OF SUBSTITUTE DENATURANTS IN SPECIALLY DENATURED ALCOHOL FORMULA NO. 1

Proprietors of Distilled Spirits Plants,
Users of Specially Denatured Alcohol,
and others concerned:

This is to inform you that a Revenue Ruling has been approved and will soon be published authorizing substitute denaturants in the production of specially denatured alcohol, Formula No. 1. The ruling will read substantially as follows:

26 CFR 212.16 prescribes the use of wood alcohol as the denaturant to be used in specially denatured alcohol Formula No. 1. Because of the shortage of denaturing grade wood alcohol, the Director, Alcohol, Tobacco and Firearms Division, has been requested to provide for the use of substitute denaturants in the production of that formula.

Accordingly, under the provisions of 26 CFR 212.65, substitute denaturants are authorized for use in lieu of the five gallons of wood alcohol specified for specially denatured alcohol Formula No. 1. These are as follows:

- Option (1) Four gallons methyl alcohol and 1/8 avoirdupois ounce denatonium benzoate, N.F., (Bitrex); or
- Option (2) Four gallons methyl alcohol and one gallon methyl isobutyl ketone.

Inquiries concerning this circular should refer to its number and be addressed to your Assistant Regional Commissioner, Alcohol, Tobacco and Firearms.

Ralph H. Alkire, Acting Director
Alcohol, Tobacco and Firearms Division